



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**  
Tax Examiner I

**Job Code Title**  
Tax Examiner I

**Pay Band**  
05

**Job Code Number**  
132815

**Business and Income Taxes Division**  
Business Tax and Valuation Bureau  
Income and Withholding Tax Bureau

**Fair Labor Standards Act**  
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau (ARC), Business Tax and Valuation Bureau (BTV), and the Income and Withholding Tax Bureau (IWT).

- The Income and Withholding Tax Bureau is responsible for the daily management and compliance of individual, pass-through entities, and withholding taxes. The bureau includes the Compliance Unit; Income Tax Field Audit Unit; Income and Withholding Office Unit; and Taxpayer Accounting Unit.
- The Business Tax and Valuation Bureau is responsible for the daily management and compliance of the tax types associated with large taxpayers and valuation of centrally assessed and industrial property. Tax types include corporate income, natural resources, and miscellaneous taxes. The bureau includes the Utility and Industrial Property Unit; Corporation Tax Unit; Natural Resource Unit; and Miscellaneous Tax Unit.

## **Job Responsibilities**

The Tax Examiner I conducts audits of various types of tax returns. Duties include researching, examining, and verifying data on assigned tax returns; participating in the appeal process; assisting other tax examiners; and providing a range of taxpayer and program support services. The incumbent plans, schedules, and conducts audits of various types of tax returns; assists with the development of audit programs and procedures; drafts summary reports of audit findings; and testifies as an expert witness. The incumbent also provides technical support for division operations and audit activities for taxpayers and other program staff. The position reports to a unit manager and does not supervise other staff.

- **Tax Examination 70%**
  1. Identifies the need for audits of various types of tax returns. Selects appropriate audits from system generated leads; referrals by managers or other tax examiners; or problems uncovered during audit work.

2. Plans process for each audit. Reviews and evaluates taxable income, business profiles, and other relevant information. Reviews the operations of the taxpayer or entity. Determines the information and materials necessary to conduct an effective audit. Coordinates the audit with the taxpayer. Determines the appropriate actions necessary to bring taxpayers into compliance.
3. Researches and examines financial records to verify information listed on tax returns. Interprets applicable tax laws and rules. Evaluates taxpayer circumstances to determine specific information needs. Identifies sources to obtain missing information such as legal documents, statements, and questionnaires. Evaluates the financial data and documentation gathered in the context of state and federal tax laws to determine overall compliance.
4. Analyzes financial records, fiscal and accounting systems, and other data to assess the integrity of accounting and tax filing methods and procedures. Verifies that accounting methods used conform to generally accepted professional standards. Identifies errors, deficiencies, and anomalies in the records or systems.
5. Drafts summary reports of audit findings to defend determinations of error, deficiencies, and anomalies. Explains procedures used during the audit; presents proposed audit adjustments; and provides sound and convincing rationale of findings and issues based on statute, administrative rules, and past administrative and court decisions.
6. Participates in the informal and formal appeal process before the Office of Dispute Resolution, the State Tax Appeal Board, and District Court. Prepares and delivers testimony regarding the computation of taxes; serves as an expert witness regarding the audit process and findings; and serves as a key member of the litigation team.
7. Identifies and investigates potential non-filers and misreported or underreported income or taxes. Researches and compiles all available tax information. Identifies the most effective method of determining tax for the taxpayer such as estimated assessment or other collection alternatives. Notifies management of audit findings for further investigation.
8. Interprets and explains state and federal laws to taxpayers, public officials, local governments, and others.

- **Taxpayer and Program Support Services 25%**

1. Assists other tax examiners with audits of more complicated taxpayers and tax issues. Researches and compiles data and documentation. Assesses compliance. Coordinates with other tax examiners to analyze the collective audit results.
2. Provides technical expertise to audit technicians in completing audits. Examines individual audit situations to provide targeted direction and guidance, responds to specific questions, and reviews ongoing audit processes to ensure effective application of generally accepted audit practices and other professional standards.
3. Provides assistance to taxpayers in preparing various tax returns. Compiles and reviews information and advises taxpayers of proper methods and procedures. Conducts research as needed to ensure taxpayers have all the information needed to complete returns and reports.
4. Provides information and instruction to taxpayers on proper reporting and recordkeeping. This may include responding to specific inquiries; providing advice and information on tax laws through presentations to various groups; and conducting other forms of outreach to promote understanding and compliance with tax laws, regulations, and policies.
5. Provides input in the design of new reports, manuals, forms, and audit programs to enhance and improve taxpayer compliance. Continually assesses existing reports, manuals, forms, and programs to identify the need for modifications to improve clarity and efficiency based on experience and research. Recommends modifications and implements approved revisions.
6. Interprets and explains state and federal laws to taxpayers, public officials, local governments, and others as applicable for this position.

- **Other Duties as Assigned 5%**

1. Performs a variety of other duties as assigned by supervisors.

## **Job Requirements**

To perform successfully as a tax examiner, incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that the incumbent has deductive and inductive reasoning abilities to solve complex problems. Incumbent is required to make decisions based on the relative costs and benefits of potential actions. Skills in researching and analyzing data from multiple sources; analyzing various financial, technical, and legal documents; multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; conflict resolution; following written and oral directions and instructions; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of tax accounting and auditing standards, principles, and practices; financial analysis; investigative methods and procedures; state and federal tax laws, rules, and regulations; business practices; and use of computer applications related to taxes and finance.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree accounting or finance, business administration, or public administration supplemented by college coursework in accounting.
  - No prior work experience is required.
  - Other combinations of education and experience will be evaluated on an individual basis.

## **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

## **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. Work hours may exceed 40 hours per week from time to time and some evening and weekend work may be required. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. The job requires some travel and a valid Montana driver's license.

This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

**Special requirements**

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name (print): \_\_\_\_\_